



HEALTH CARE REFORM: NONDISCRIMINATION RULES FOR INSURED HEALTH PLANS AND THE LATEST GUIDANCE ON "GRANDFATHERING"

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For employers sponsoring insured health plans, one of the most challenging aspects of health care reform is the prospect of having to comply with a set of incomebased nondiscrimination rules found in Section 105(h) of the Tax Code. The IRS guidance on these rules, which have applied to self-insured plans for decades, is woefully obsolete. And it certainly doesn't address all of the issues facing today's health care market.

Although these nondiscrimination rules do not apply to insured plans that retain their "grandfathered" status, determining whether a plan is actually grandfathered is a challenge in itself. The guidance on this point has been coming in dribs and drabs (a few FAQs here and there), and has failed to address many significant issues. Of course, a determination of grandfathered status has other significant implications under health care reform, including a "pass" on many of the new coverage mandates.

This webinar will address these two interconnected aspects of health care reform.

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